

**RULES
OF
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

**CHAPTER 560-12-2
SUBSTANTIVE RULES AND REGULATIONS**

560-12-2-.28. Participation in “Fun Runs” and Other Road Races

Charges to participate in a 10k, half-marathon, marathon, “fun run,” walk, wheelchair race, bicycle race, triathlon, or any other similar non-motorized race are not considered to be charges for participation in games or amusement activities and are therefore not subject to tax.

AUTHORITY: O.C.G.A. §§ 48-2-12, 48-8-2.